EXHIBIT 1

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 147: EXHIBIT 1 - PARTIALLY SETTLED GUARANTEE CLAIMS

				ASSERTED CLAIM		ALLOWED PORTION OF CLAIM		UNRESOLVED PORTION OF CLAIM	
	NAME	CLAIM #	DEBTOR	CLASS	AMOUNT	CLASS	AMOUNT	CLASS	AMOUNT
1	AMERICAN INVESTORS LIFE INSURANCE CO., INC. N/K/A AVIVA LIFE ANNUITY CO. C/O AVIVA IVESTORS NORTH AMERICA, INC. 699 WALNUT STREET, SUITE 1700 DES MOINES, IA 50309	65963	Lehman Brothers Holdings Inc.	Unsecured	\$41,209,112.25	Unsecured	\$2,209,112.25	Unsecured	\$39,000,000.00
2	BBT FUND, L.P. C/O BBT GENPAR LP ATTENTION: WILLIAM O. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102	67282	Lehman Brothers Holdings Inc.	Unsecured	\$142,030,214.76	Unsecured	\$9,991,271.16	Unsecured	\$132,038,943.60
3	CAP FUND, L.P. C/O CAP GENPAR, L.P. ATTN: WILLIAM O. RIEMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102	67279	Lehman Brothers Holdings Inc.	Unsecured	\$106,777,040.02	Unsecured	\$4,407,155.92	Unsecured	\$102,369,884.10
4	SRI FUND, L.P. C/O SRI GENPAR, L.P. ATTN: WILLIAM O. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102	67281	Lehman Brothers Holdings Inc.	Unsecured	\$65,382,085.31	Unsecured	\$2,146,671.65	Unsecured	\$63,235,413.66
5	SVENSKA HANDELSBANKEN AB (PUBL) ATTN: MARK CLEARY, DEPUTY GENERAL MANAGER, NEW YORK BRANCH 875 THIRD AVENUE, 4TH FLOOR NEW YORK, NY 10022-7218	4922	Lehman Brothers Holdings Inc.	Secured	\$62,874,502.86	Unsecured	\$4,688,808.51 1	Secured	\$55,953,934.99

¹ The LBSF/LBCC Portion of Claim 4922 is being reduced from \$6,920,567.87 to \$4,688,808.51 per the parties' agreement.

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OMNIBUS OBJECTION 147: EXHIBIT 1 - PARTIALLY SETTLED GUARANTEE CLAIMS

				ASSERTED CLAIM		ALLOWED PORTION OF CLAIM		UNRESOLVED PORTION OF CLAIM	
	NAME	CLAIM #	DEBTOR	CLASS	AMOUNT	CLASS	AMOUNT	CLASS	AMOUNT
6	ZAIS OPPORTUNITY MASTER FUND, LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	66108	Lehman Brothers Holdings Inc.	Unsecured	\$7,880,651.69*	N/A	N/A	Unsecured	\$7,880,651.69*
	TRANSFERRED TO: APPALOOSA INVESTMENT L.P. 1 TRANSFEROR: CITIGROUP FINANCIAL PRODUCTS INC.ATTN: KEN MAIMAN51 JFK PARKWAY, SUITE 250BSHORT HILLS, NJ 07078			Unsecured	\$3,985,000.00	Unsecured	\$3,985,000.00		\$0.00
	TRANSFERRED TO: CITIGROUP FINANCIAL PRODUCTS INC. TRANSFEROR: SCOTTWOOD MASTER, LTDATTN: MARC HEIMOWITZ390 GREENWICH STREET, FOURTH FLOORNEW YORK, NY 10013			Unsecured	\$10,750,000.00*	Unsecured	\$10,750,000.00		\$0.00
	TRANSFERRED TO: OAKTREE HUNTINGTON INVESTMENT FUND, L.P. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCHC/O OAKTREE CAPITAL MANAGEMENT, L.P.ATTN: JEREMY BOOKER333 SOUTH GRAND AVE., 28TH FLLOS ANGELES, CA 90071			Unsecured	\$13,250,000.00*	Unsecured	\$13,250,000.00		\$0.00

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OMNIBUS OBJECTION 147: EXHIBIT 1 - PARTIALLY SETTLED GUARANTEE CLAIMS

			ASSERTED CLAIM ALLOWED PORTION OF CLAIM		UNRESOLVED PORTION OF CLAIM			
NAME	CLAIM #	DEBTOR	CLASS	AMOUNT	CLASS	AMOUNT	CLASS	AMOUNT
TRANSFERRED TO: OCM			Unsecured	\$13,250,000.00*	Unsecured	\$13,250,000.00		\$0.00
OPPORTUNITIES FUND VIIB								
DELAWARE, L.P. TRANSFEROR:								
DEUTSCHE BANK AG, LONDON								
BRANCHC/O OAKTREE								
CAPITAL MANAGEMENT,								
L.P.ATTN: JEREMY BOOKER333								
SOUTH GRAND AVE., 28TH								
FLLOS ANGELES, CA 90071								
TRANSFERRED TO: PALOMINO FUND LIMITED TRANSFEROR: CITIGROUP FINANCIAL PRODUCTS INC.APPALOOSA INVESTMENT L.P.1ATTN: KEN MAIMAN51 JFK PARKWAY, SUITE 250BSHORT HILLS, NJ 07078			Unsecured	\$5,848,000.00	Unsecured	\$5,848,000.00		\$0.00
TRANSFERRED TO: THOROUGHBRED FUND L.P TRANSFEROR: CITIGROUP FINANCIAL PRODUCTS INC.C/O APPALOOSA INVESTMENT L.P. 1ATTN: KEN MAIMAN51 JFK PARKWAY, SUITE 250BSHORT HILLS, NJ 07078			Unsecured	\$2,913,000.00	Unsecured	\$2,913,000.00		\$0.00

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OMNIBUS OBJECTION 147: EXHIBIT 1 - PARTIALLY SETTLED GUARANTEE CLAIMS

			ASSERTED CLAIM		ALLOWED PORTION OF		UNRESOLVED PORTION OF	
					CLAIM		CLAIM	
NAME	CLAIM #	DEBTOR	CLASS	AMOUNT	CLASS	AMOUNT	CLASS	AMOUNT
TRANSFERRED TO:			Unsecured	\$3,004,000.00	Unsecured	\$3,004,000.00		\$0.00
THOROUGHBRED MASTER LTD								
TRANSFEROR: CITIGROUP								
FINANCIAL PRODUCTS INC.C/O								
APPALOOSA INVESTMENT L.P.								
1ATTN: KEN MAIMAN51 JFK								
PARKWAY, SUITE 250BSHORT								
HILLS, NJ 07078								

TOTAL \$479,153,606.89 \$76,443,019.49 \$402,710,587.40